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August 3, 2004

Idaho Department of Water Resources
1301 North Orchard Street
Boise, ID 83706
Attention: Crystal
Via fax: (208) 327-7866

RE: Basin 34 Mitigation Plan
Water Rights 34-2284A, 34-2284B, 2328B, 2400B

Dear Crystal:

Under protest, we are notifying you that we are participating in the approved mitigation plan put together by Mitch Sorenson for the remainder of the 2004 irrigation season. I believe it is being referred to as the "Nicholson Plan".

We are participating with the clear understanding that participating in the plan for this year in no way sets a precedent for future years. This was the representation that Mr. Spackman of your department made very clearly at the meeting yesterday in Mackay.

We have also notified Bob Duke of this decision.

Sincerely,

Tyler T. Felton

Mary Lou Felton